

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.2030 Public Amusement Places

**TITLE 86: REVENUE
PART 130
RETAILERS' OCCUPATION TAX**

Section 130.2030 Public Amusement Places

a) When Liable For Tax

If, auxiliary to the operation of public amusement, persons sell refreshments, beverages other tangible personal property to purchasers for use or consumption, they are, to this extent, engaged in the business of selling tangible personal property to purchasers for use or consumption within the meaning of the Retailers' Occupation Tax to the Department on their gross receipts from such sales.

b) When Not Liable For Tax

- 1) Persons engaged in the business of operating such public amusement places motion picture theaters, operas, baseball parks, golf courses, tennis courts, swimming pools, billiard and pool parlors, bowling alleys, dance halls, amusement parks, miniature golf courses, circuses, carnivals, Chautauqua, lectures and all other places of public entertainment or amusement are engaged primarily in a service occupation within the meaning of the Act.
- 2) To the extent to which they engage in such service occupation, they are not engaged in the business of selling tangible personal property to purchasers for use or consumption within the meaning of the Act. Consequently, they are not required to remit Retailers' Occupation Tax measured by any of their receipts from engaging in such service occupation, including those receipts which represent the price of tangible personal property, such as tickets and programs, which they transfer to others as a necessary incident to their rendering of service.

(Source: Amended and effective May 21, 1962)